



Georgia Department of Revenue

Georgia Certification Training Courses and Credit



Georgia Department of Revenue

Introductory to Compliance Specialist for Assessors and Appraisers (Missy Dove & Kim Oliver)



Georgia Department of Revenue

For Educational Purposes Only:

The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis



Georgia Department of Revenue

Kim Oliver

Training Coordinator

Local Government Services Division

Georgia Department of Revenue

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Georgia Department of Revenue

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Georgia Department of Revenue

GCP Training

The Georgia Certification Program (GCP) training credit is provided through several options.

GCP Onsite Training

GCP Virtual Training

University of Georgia / Department of Revenue Online Training

Carl Vinson Institute of Government (CVIOG)

International Association of Assessor Officers (IAAO)

Georgia Association of Assessing Officials (GAAO)



Georgia Department of Revenue

GCP Onsite Training

These classes are available onsite throughout the state of Georgia. We hold classes regionally throughout the year. The assessor/appraiser training schedule is based on fiscal year July 1-June 30.

Attendance and participation are required to receive credit. Participants may miss up to 5% of the class instruction time.

Credit is given for successful completion of a 70 or better on the course exam

There are a few appraiser exam prerequisite courses scheduled currently that are being held onsite

The 2021-2022 training schedule is being developed and will be released soon.



Georgia Department of Revenue

GCP Onsite Training Schedule

Course II – May 17-21, 2021

Course III – June 7-11, 2021

Course IVA – June 7-11, 2021

Compliance Standards for Assessors and Appraisers – June 22-24, 2021

Appraiser Exams – June 29-July 1, 2021

Course IA – July 19-23, 2021



Georgia Department of Revenue

GCP Virtual Training

These classes are part virtual and part self-guided. Participants must possess strong independent study skills.

Classes are daily 9:00am to 11:00am and 1:00pm to 3:00pm on the dates the course is scheduled.

Attendance and participation are required to receive credit. Participants may miss up to 5% of the class instruction time.

Participants use Google Classroom to complete assignments, quizzes and the course exam.

Credit is given for successful completion once credit form is received



Georgia Department of Revenue

GCP Virtual Training Schedule

Course I – June 7-11, 2021

Valuation of Manufactured Housing Workshop – June 21-23, 2021

Course VI – July 12-14, 2021

Compliance Standards for Assessors and Appraisers – July 14-16, 2021

Georgia Assessment Administration – July 26 – 30, 2021

Appeals Procedure Workshop – August 9-11, 2021

APM – Digest Review Procedures – August 11-13, 2021



Georgia Department of Revenue

University of Georgia / Department of Revenue Online Training

The Carl Vinson Institute of Government, in partnership with the Georgia Department of Revenue and the Georgia Center for Continuing Education, offers updated online training courses for members and alternate members of County Boards of Equalization, Tax Commissioners, Tax Assessors, Tax Appraisers, and Assessment Contractors.

Boards of Equalization and the Appeals Process 2020

Exempt Properties 2020

Hearing Officer Annual Update 2020

Specialized Assessments 2020



Georgia Department of Revenue

University of Georgia / Department of Revenue Online Training

Boards of Equalization and the Appeals Process 2020

Boards of Equalization and the Appeals Process 2020 is an online, self-study course developed by the University of Georgia Carl Vinson Institute of Government and the Georgia Department of Revenue for members and alternate members of county boards of equalization pursuant to O.C.G.A. Section 48-5-311.

Exempt Properties 2020

Exempt Properties 2020 is an online, self-study course developed by the University of Georgia Carl Vinson Institute of Government and the Georgia Department of Revenue for members and alternate members of county boards of equalization, tax commissioners, tax assessors, tax appraisers, and assessment contractors.

Hearing Officer Annual Update 2020

Hearing Officer Annual Update 2020 is an online, self-study course developed by the University of Georgia Carl Vinson Institute of Government and the Georgia Department of Revenue for hearing officers, members and alternate members of county boards of equalization, tax commissioners, tax assessors, tax appraisers, and assessment contractors.

Specialized Assessments 2020

Specialized Assessments 2020 is an online, self-study course developed by the University of Georgia Carl Vinson Institute of Government and the Georgia Department of Revenue for members and alternate members of county boards of equalization, tax commissioners, tax assessors, tax appraisers and assessment contractors.



Georgia Department of Revenue

University of Georgia / Department of Revenue Online Training

Course Requirements

- Enroll at any time.
- Complete the course's required online quizzes and exercises within 30 days of receiving the "Welcome" email with course URL, username and password information.
- To complete this course, you will read the lessons, complete each lesson's quiz and complete the course exercise.

Course Format

- Online

Course Fee(s)

- \$119 — Course Registration Price
- \$50 — One-Month Extension (Only one extension is granted per participant.)
- *Prepayment is required to be registered. Prices listed are per person. Prices are subject to change.*

Cancellation/Refund Policy:

The Georgia Center will gladly issue full refunds for cancellations received in writing prior to the release of course access information. You may cancel your enrollment within the first seven days and receive a refund less a \$50 administrative fee, provided that you have not accessed the online course material at all. During the first 10 days of your course, if you have not completed any course work, you may opt for a one-time transfer of your enrollment to another student for a fee of \$50; the new student (i.e., substitute) would have up to thirty (30) days from the transfer date to complete the course. A course may be transferred only once for a fee of \$50 (US). Written requests should be sent to student@georgiacenter.uga.edu.



Georgia Department of Revenue

Carl Vinson Institute of Government Requirements CVIOG

- These courses are listed in the portal under UGA Courses
- Register for training through the portal to ensure you are taking an approved course
- CVIOG submits training completions to GCP monthly for the previous months training – no need to submit training credits
- Credit will be applied to your GCP training records as “OUTSIDE CREDIT”. No certificate or letter of completion will generate from GCP for these classes.
- Credit will show in your training records



Georgia Department of Revenue

IAAO Training Requirements

- These courses are listed in the portal under IAAO Courses.
- Register for training through the portal to ensure you are taking an approved course
- Participants receive the same credit hours as provided by IAAO
- Successfully Complete required training and course exam

Successful completion is 70 or better on exam

- Email the course completion letter and final grade that is issued to lgs-gcp-mail@dor.ga.gov
- Credit will be applied to your GCP training records as “OUTSIDE CREDIT”. No certificate or letter of completion will generate from GCP for these classes.
- Credit will show in your training records



Georgia Department of Revenue

Georgia Association of Assessing Officials (GAAO)

- GCP accepts specific, preapproved training offered through GAAO
- Registration is processed through GAAO
- These classes are not available through the portal
- Credit will be applied to your GCP training records as “OUTSIDE CREDIT”. No certificate or letter of completion will generate from GCP for these classes.
- Classes include DOR courses taught at Summer Conference, approved IAAO courses taught at GAAO conferences, and any other preapproved training that DOR represents



Georgia Department of Revenue

GAAO Summer Conference

GCP Appraiser Exams

- Appraiser exams will be offered to any GAAO Summer Conference participant who is already attending the event
 - They will be held Wednesday, July 21, 2021, 1:00 pm to 5:30pm
 - Email notification will be sent to conference attendees the first week of June with registration details
 - Registration is limited – first come first serve
- PREREQUISITES MUST BE MET AT TIME OF REGISTRATION**
- Cost is \$25.00 per exam



Georgia Department of Revenue

GAAO Summer Conference

GCP Courses

Compliance Standards for Assessors and Appraisers 20-hours

This is a 2 1/2 day, 20-hour course that provides training on techniques and duties of the Board of Assessors and Appraisers. Provides structured procedures to meet the requirements of code sections and regulations. Introduces new legislation and how to implement it in your office. Assessor and Appraiser Training Requirements, Chief Appraiser Duties and Responsibilities, Appraisal Staff Duties and Responsibilities, Calculating Assessor Training Hours, Calculating Appraiser Training Hours, Holding Meetings, Updated laws for Duties and Responsibilities

THIS COURSE DOES NOT PROVIDE GREAB CREDIT.



Georgia Department of Revenue

GAAO Summer Conference

GCP Courses

Georgia Assessment Administration 20-hours

(Renamed to Georgia Assessor Administration)

Georgia Assessment Administration is for assessors and staff appraisers which deal with the assessor relationship with the appraisal staff, board of equalization, taxpayers, and county commissioners. Starting with a review of Georgia laws, it provides the tax assessor and appraisal staff with the tools to administer a successful operation. The course outlines the annual digest process and is an excellent follow-up to Course I.

THIS COURSE DOES NOT PROVIDE GREAB CREDIT.



Georgia Department of Revenue

Georgia Real Estate Commission and Appraiser Board GREAB

The Georgia Real Estate Commission and Appraisers Board accepts credit for select courses offered through the Georgia Department of Revenue, Georgia Certification Program.

GREAB members may receive 14 hours continuing education credit for attending the following approved courses.

To receive this credit a participant must attend the entire class. If unable to attend the full 20 hours or 40 hours credit will not be submitted for GREAB credit.

Contact GREAB at grec@state.ga.us or 404-656-3916 for further information on becoming a licensed appraiser in the state of Georgia.



Georgia Department of Revenue

Georgia Real Estate Commission and Appraiser Board GREAB

Participants must complete the course credit form with their appraiser number or salesperson number. This must be provided within 2 weeks of the last day of class to receive credit.

Georgia Real Estate and Appraiser Board

Appraiser # _____ Sales Person # _____

Participants are not required to take the course exam to receive GREAB credit. They will be shown as “AUDIT” in GCP training records and will not receive credit for attending.

Non-county attendees taking the class for GREAB credit will not take the course exam nor receive training credit with GCP.

No GREAB credit is given for virtual classes



Georgia Department of Revenue

Georgia Real Estate Commission and Appraiser Board GREAB

GCP doesn't accept credit from any other GREAB approved training to suffice the requirements for county tax officials and their staff.

Participants who are not employed by a county may email their request to lgs-gcp-mail@dor.ga.gov to attend the training. Once added to the system, they will have access to the portal to manager their own account.

Contact GREAB at <https://grec.state.ga.us/> or 404-656-3916 for further information on becoming a licensed appraiser in the state of Georgia.



Georgia Department of Revenue

GREAB 40-Hour Training

Course I: Certification for Assessors

Course IA: Assessment Fundamentals for Appraisers

Course II: Income Approach to Value

Course III: Valuation of Personal Property

Course IVA: Valuation of Urban Land

Course IVB: Valuation of Rural Land

Course V: Cost Approach to Value

Course VII: Appeals Procedure

Advanced Specialized Assessments Workshop



Georgia Department of Revenue

GREAB 20-Hour Training

APM Digest Research

Application of Income

Appeals Procedure Workshop

Compliance Standards for Assessors and Appraisers

Course VI: Appraiser Management Development

Deed Fundamentals

Deed Research

Georgia Assessor Administration

Exempt Properties Workshop

Review of the Income Approach to Value

Specialized Assessments Workshop



Georgia Department of Revenue

GREAB 4-Hour Training

GREAB members may also receive 4 hours continuing education credit for attending the Hearing Officer Annual Update course.

This course is scheduled annually late in the year. Location and date are determined at that time.

Hearing Officer Annual Update – Online Training does not qualify for GREAB credit



Georgia Department of Revenue

Compliance Standards For Appraisers



Georgia Department of Revenue

48-5-261 Classification of Counties for Administration of part

- Counties are classed by their number of real parcels to determine minimum staff requirements.
 - 8 Classes



Georgia Department of Revenue

48-5-262 Composition and duties of county appraisal staffs; “county civil service system” defined

(c) The minimum staff requirement for each county shall be as follows:

- (1) Class II counties (3,000-7,999 parcels of real property) – One Appraiser III;
- (2) Class III counties (8,000-14,999 parcels of real property) - One Appraiser III and one Appraiser I;
- (3) Class IV counties (15,000-24,999 parcels of real property) - One Appraiser III, one Appraiser II, and one Appraiser I;
- (4) Class V counties (25,000-34,999 parcels of real property) - Two Appraisers III, two Appraisers II, and one Appraiser I;
- (5) Class VI counties (35,000-49,999 parcels of real property) - One Appraiser IV, two Appraisers III, two Appraisers II, and one Appraiser I;
- (6) Class VII counties (50,000-99,000 parcels of real property) - One Appraiser IV, four Appraisers III, one Appraiser II, and two Appraisers I;
- (7) Class VIII counties (100,000 or more parcels of real property) - Two Appraisers IV, eight Appraisers III, five Appraisers II, and five Appraisers I.



Georgia Department of Revenue

48-5-262 Composition and duties of county appraisal staffs; “county civil service system” defined

- (a) Class I counties (less than 3,000 parcels of real property:
 - (1) Employing a full-time appraiser;
 - (2) Contracting with a contiguous county to provide the staff requirement; or
 - (3) Contracting with a professional appraisal person to provide the staff requirement.
- (b) Each county other than Class I counties shall employ a minimum staff of appraisers, to be known as the county property appraisal staff, to perform the duties set forth in this part. For compensation purposes, the appraisers will be designated, lowest grade first, as Appraiser I, Appraiser II, Appraiser III, and Appraiser IV.



Georgia Department of Revenue

48-5-262 Composition and duties of county appraisal staffs; “county civil service system” defined

(d) The establishment of minimum staff requirements shall not preclude any county from employing additional appraisers in order to carry out this part.



Georgia Department of Revenue

48-5-263 Qualifications, duties, and compensation of appraisers

(a) Qualifications.

- (1) The commissioner shall establish, and the Department of Administrative Services may review, the qualifications and rate of compensation for each appraiser grade.
- (2) Each appraiser shall, before his or her employment, obtain a satisfactory grade, as determined by the commissioner, on an examination prepared by the commissioner and an institution of higher education in this state.



Georgia Department of Revenue

560-11-2-.25 County Appraisal Staff- Qualifications. Amended.

(2) All county appraisal staff members must, prior to employment, **successfully complete an examination approved by the Revenue Commissioner and designed to test the applicant's knowledge of appraisal techniques on all classes and types of property**. These examinations shall be prepared by the Revenue Commissioner and shall be offered in regional locations at least quarterly, the sites and times to be determined by the Revenue Commissioner. The Board of Tax Assessors in each county shall be advised of dates, locations for such exams.



Georgia Department of Revenue

48-5-263 (b) Qualifications, duties, and compensation of appraisers

Duties. Each member of the county property appraisal staff shall:

- (1) Make appraisals of the fair market value of all taxable property
- (2) Maintain all tax records and maps
- (3) Prepare annual assessments on all taxable property
- (4) Prepare annual appraisals on all tax-exempt property
- (5) Prepare and mail assessment notices
- (6) Attend hearings of the county board of equalization
- (7) Provide info to the department
- (8) Attend the standard approved training courses
- (9) Compile sales ratio data
- (10) Comply with the rules and regulations for staff duties
- (11) Inspect Mobile homes located in the county to determine if the proper decal is attached



Georgia Department of Revenue

48-5-264 Designation and duties of chief appraiser

(a) The board of tax assessors in each county shall designate an Appraiser IV or, in those counties not having an Appraiser IV, **an Appraiser III** as the chief appraiser of the county

(1) The operation and functioning of the county property appraisal staff;

(2) Certifying and signing documents prepared by the staff; and

(3) Implementing procedures deemed necessary for the efficient operation of the staff.



Georgia Department of Revenue

560-11-2-.25 County Appraisal Staff- Qualifications. Amended.

(1) County appraisal staff shall be classified into four classifications:

- Appraiser I
- Appraiser II
- Appraiser III
- Appraiser IV



Georgia Department of Revenue

560-11-2-.25 County Appraisal Staff- Qualifications. Amended.

(a) Appraiser I -- Under supervision and direction as an Appraiser trainee, the Appraiser I is expected to learn and do the more routine technical work in the appraisal of real and/or personal property for tax assessment purposes. The Appraiser I must:

1. be not less than twenty-one (21) years of age;
2. successfully complete the appraiser examination set for this level by the State Revenue Commissioner;
3. be in good physical and mental health;
4. hold a high school diploma or its equivalent;
5. have the aptitude to learn to perform tasks assigned including reviewing maps, photography, etc., to locate property; visiting the property and gathering all information necessary to determine value; performing basic research on building costs and sales data; computing appraisal values for real and/or personal property.



Georgia Department of Revenue

560-11-2-.25 County Appraisal Staff- Qualifications. Amended.

(b) Appraiser II -- Under supervision and direction, the Appraiser II makes appraisals of real and/or personal property of the more common types and assists his superiors in the supervision and direction of Appraiser I personnel. The Appraiser II must:

1. be not less than twenty-one (21) years of age;
2. hold a high school diploma or its equivalent;
3. be in good physical and mental health and have the ability to meet and relate to the general public well;
4. be able to make field appraisals of the average types of real and/or personal property. In this regard, he must be able to perform research on and inspect the property to gather all information necessary for appraisals such as size, zoning, use, location, quality of construction, depreciation, and market data;
5. have the ability and aptitude to learn under supervision the appraisal techniques, etc., involved in the appraisal of the more complex types of property.



Georgia Department of Revenue

560-11-2-.25 County Appraisal Staff- Qualifications. Amended.

(c) Appraiser III -- The Appraiser III must have the ability to make accurate appraisals of all types and classes of real and/or personal property within his jurisdiction. He must be able to effectively supervise and direct the activities of subordinate personnel. The Appraiser III must:

1. be not less than twenty-one (21) years of age;
2. hold a high school diploma or its equivalent;
3. have the ability to correctly apply the three approaches to valuation in appraising properties within his jurisdiction;
4. have the ability to organize and direct the activities of subordinate personnel;
5. have the ability to perform all phases of mass appraisal and revaluation work within his jurisdiction including the ability to develop pricing and valuation schedules for the valuation of all land, improvements and personal property.



Georgia Department of Revenue

560-11-2-.25 County Appraisal Staff- Qualifications. Amended.

(d) Appraiser IV -- The Appraiser IV supervises the work of subordinate appraisers in the appraisal of rural, residential, commercial and industrial properties for tax assessment purposes. The Appraiser IV must:

1. have a complete knowledge of mass appraisal techniques;
2. have the ability to direct all phases of revaluation;
3. have the ability to organize effectively and direct properly the work activities of his subordinate personnel;
4. have the ability to plan and conduct necessary training programs for subordinate appraisal personnel;
5. have the ability to direct office procedures and techniques related to the appraisal-assessment process;
6. have the ability to effectively deal with the general public and with other governmental agencies;
7. be not less than twenty-one (21) years of age;
8. be a graduate of an accredited college or university with at least five (5) years of increasingly responsible experience in the appraisal field. Two (2) years of appraisal experience may be substituted for each year of college required.



Georgia Department of Revenue

Appraiser Exam / Course Retake Requirements

- Prerequisites must be met two weeks before exam week
- Registration must be at least two weeks before exam week
- Appraisers may attempt more than one exam if all prerequisites are met – must register for different exam times
 - If fail to make an 80 on lower-level exam, the other exam is not graded
- Must present picture ID on exam day
- The following items are not allowed in the building:
Smart watches, cell phones, ear buds, headphones, books, notebooks, backpacks, hats, sunglasses, papers, or personal items

Course exams may be taken at the next appraiser exam offering. Registration must be made within 2 weeks of receiving course grades.

Failure to pass the course retake exam, the course must be retaken to receive credit



Georgia Department of Revenue

Appraiser I Examination Requirements:

- Course I: Certification for Assessors
- Course IA: Assessment Fundamentals For Appraisers

A passing grade of 70 or better must be achieved for successful completion of Appraiser I.



Georgia Department of Revenue

Appraiser II Examination Requirements:

- Must have successfully completed Appraiser I examination with a grade of 80 or above; and
- Course V: Cost Approach to Value
- Any one of the following:
 - Course III: Valuation of Personal Property
 - Course IVA: Valuation of Urban Land
 - Course IVB: Valuation of Rural Land

A passing grade of 70 or better must be achieved for successful completion of Appraiser II.



Georgia Department of Revenue

Appraiser III Examination Requirements:

- Must have successfully completed Appraiser II examination with a grade of 80 or above; and
- Course II: Income Approach to Value
- Course VII: Appeals Procedure Workshop
- Any one of the following that has not already been taken:
 - Course III: Valuation of Personal Property
 - Course IVA: Valuation of Urban Land
 - Course IVB: Valuation of Rural Land

A passing grade of 70 or better must be achieved for successful completion of Appraiser III.



Georgia Department of Revenue

Appraiser IV Examination Requirements:

- Must have successfully completed Appraiser III examination with a grade of 80 or above; and
- Course VI: Management Development
- Any one of the following that has not already been taken:
 - Course III: Valuation of Personal Property
 - Course IVA: Valuation of Urban Land
 - Course IVB: Valuation of Rural Land

A passing grade of 70 or better must be achieved for successful completion of Appraiser IV.



Georgia Department of Revenue

Georgia Department of Revenue Certification Program for County Tax Assessors and Appraisers Appraiser IV Designation

This is to affirm that _____
Name of Appraiser receiving Appraiser IV Designation
with _____ County has met the Appraiser IV qualifications
County name
as stated in Rule and Regulation 560-11-2-.25(d).

Appraiser IV -- The Appraiser IV supervises the work of subordinate appraisers in the appraisal of rural, residential, commercial and industrial properties for tax assessment purposes. The Appraiser IV must:

1. Have a complete knowledge of mass appraisal techniques;
2. Have the ability to direct all phases of revaluation;
3. Have the ability to organize effectively and direct properly the work activities of his subordinate personnel;
4. Have the ability to plan and conduct necessary training programs for subordinate appraisal personnel;
5. Have the ability to direct office procedures and techniques related to the appraisal-assessment process;
6. Have the ability to effectively deal with the general public and with other governmental agencies;
7. be not less than twenty-one (21) years of age;
8. Be a graduate of an accredited college or university with at least five (5) years of increasingly responsible experience in the appraisal field. Two (2) years of appraisal experience may be substituted for each year of college required.

Name of college or university _____

Number of years attended _____

Number of years of appraisal experience _____

Signature: _____

Printed Name: _____

Must be signed by Chairman of the Board of Assessors or Chief Appraiser in county of employment.
If currently the Chief Appraiser, must be signed by the Chairman of the Board of Assessors.

Email to Kim Oliver at kim.oliver@dor.ga.gov



Georgia Department of Revenue

2021 COUNTY TAX OFFICIALS CERTIFICATION		COUNTY NAME:		Please duplicate additional sheets as needed			
		Board of Tax Assessors		County Board of Commissioners			
Chairman:							
County Office Mailing Address - Line 1:							
County Office Mailing Address - Line 2:							
City, State, Zip:							
County Office Phone Number:							
FAX Number:							
Email Address for Official Communications:							
BOARD OF TAX ASSESSORS MEMBERS AS OF DATE OF COMPLETION OF FORM							
In the spaces below, please complete the requested information for each member of the BOARD OF ASSESSORS. If a vacancy exists, mark in the name section "VACANT" and provide the anticipated date an appointment is expected to be made to fill the vacancy.							
NAME		ORIGINAL DATE OF APPOINTMENT	TERM LENGTH 3, 4, 5 OR 6 YEARS?	EXPIRATION DATE OF CURRENT TERM	Signature of person completing form		
Chairman:					Name: _____		
Member:					Signature: _____		
Member:					DATE: _____		
Member:							
Member:							
Certification of 2021 Parcel Count:		Total Taxable Real					
		Total Exempt Real					
SUPPORT STAFF AS OF DATE OF COMPLETION OF FORM							
In the spaces below, please complete the requested information for each SUPPORT STAFF position. If a position is currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please complete the brief description of duties section.							
NAME		POSITION HELD	DATE EMPLOYED	BRIEF DESCRIPTION OF DUTIES			
APPRAISAL STAFF AS OF DATE OF COMPLETION OF FORM							
In the spaces below, please complete the requested information for each APPRAISER on staff. If a position is currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please duplicate additional sheets as needed.							
APPRAISER'S NAME		APPRAISER LEVEL I, II, III, IV	HIGHEST EDUCATION	DATE EMPLOYED	(GCA CAE)	SUPERVISORY DUTIES?	NUMBER SUPERVISED
Chief Appraiser:							
Appraiser:							
Appraiser:							



Georgia Department of Revenue

560-11-2-.25 County Appraisal Staff- Qualifications. Amended.

- (3) All county appraisal staff members must successfully complete at least forty (40) hours of approved appraisal courses during each two years of tenure as an appraiser. "Approved appraisal courses" as used herein shall mean:
- (a) courses designed for appraisers and offered regionally by the Revenue Commissioner, or
 - (b) courses offered by the Revenue Commissioner as a part of the annual short course for tax assessors in conjunction with the University of Georgia, or
 - (c) courses offered by and approved by the International Association of Assessing Officers, or
 - (d) courses at least 10 hours in length offered by either the Society of Real Estate Appraisers or the American Institute of Real Estate Appraisers and approved for course work toward the Award for the SRA or MAI designations.



Georgia Department of Revenue

Education Requirements

The Department of Revenue offers classes as guided by state law for county assessors and appraisers on the administration and appraisal of property for the ad valorem tax process. We also maintain the records of the training offered by the Department of Revenue as well as continuing education course records submitted to the Department of Revenue by the student or the student's county of employment which were offered by organizations and professionals with expertise in providing instruction in property tax administration, property taxation, or related matters that have been approved by the commissioner.

The Department does not calculate eligibility, it is the county's appraisal office responsibility to ensure that all assessors and appraisers have attended the proper classes and completed the required number of training hours.



Georgia Department of Revenue

Appraiser Education Training



Georgia Department of Revenue

Example # 1

Appraiser

Became Appraiser 1/8/15

Class	Date	Score	Credit Earned
C1: Course I: Certification for Assessors	08/11/2014	96.0	40.00
CA: Course IA: Assessment Fundamentals for Appraisers	10/27/2014	80.0	40.00
E1: Appraiser I Exam	01/08/2015	92.0	0.00
C5: Course V: Cost Approach to Value	03/23/2015	88.0	40.00
E2: Appraiser II Exam	06/25/2015	84.0	0.00
CL: Course IVA: Valuation of Urban Land	10/12/2015	96.0	40.00
C2: Course II: Income Approach to Value	01/11/2016	72.0	40.00
E3: Appraiser III Exam	03/31/2016	80.0	0.00
Completed 120 hours training in tenure 1/8/15 – 1/8/17			
C6: Course VI: Management Development	02/06/2017	90.0	40.00
ASA: Advanced Specialized Assessments Workshop	08/20/2018	74.0	40.00
Completed 80 hours training in tenure 1/8/17 – 1/8/19			
E4: Appraiser IV Exam	11/30/2020	74.0	0.00
Did not complete training in tenure 1/8/19 – 1/8/21 needs 40 hours to become current			



Georgia Department of Revenue

Example # 2

Training Records
Appraiser
Became Appraiser

Class	Date	Score	Credit Earned
C1: Course I: Certification for Assessors	08/11/2014	96.0	40.00
CA: Course IA: Assessment Fundamentals for Appraisers	10/27/2014	80.0	40.00
E1: Appraiser I Exam	06/30/16	92.0	0.00
C5: Course V: Cost Approach to Value	03/23/2018	88.0	40.00
E2: Appraiser II Exam	06/25/2018	84.0	0.00
Completed 40 hours training in tenure 6/30/16 – 6/30/18			
C2: Course II: Income Approach to Value	02/06/2019		
APD: APM – Digest Review Procedures	04/11/2019		
Did not complete training in tenure 6/30/18 – 6/30/20 – non-current			
IZ: Review of The Income Approach to Value	08/14/2020	92.0	20.00
Completed 20 hours training in tenure 6/30/20 – 6/30/22 – still non-current			



Georgia Department of Revenue

Example # 3

Training Records
Appraiser
Hire in first county 6/1/1997
Resigned from first county 12/31/1998
Hired by second county 1/1/1999

Class	Date	Score	Credit Earned
C1: Course I: Certification for Assessors	11/03/1997	80.0	40.00
CA: Course IA: Assessment Fundamentals for Appraisers	11/17/1997	96.0	40.00
E1: Appraiser I Exam	12/17/1997	85.0	
C5: Course V: Cost Approach to Value	06/15/1998	70.0	40.00
E2: Appraiser II Exam	12/15/1998	58.0	
SI: Satellite Imagery Project	03/03/1999		8.00
C3: Course III: Valuation of Personal Property	05/24/1999	86.0	40.00
CS: Cost Approach Seminar	12/07/1999		8.00
E2: Appraiser II Exam	12/16/1999	78.0	
E2: Appraiser II Exam	06/29/2000	83.0	

Completed 56 hours in 1/1/99 – 1/1/01 training tenure

C2: Course II: Income Approach to Value	01/28/2002	64.0	
CL: Course IVA: Valuation of Urban Land	03/18/2002	92.0	40.00

Completed 40 hours in tenure 1/1/01 – 1/1/03

R2: Georgia Assessment Administration	05/22/2004	98.0	40.00
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Completed 40 hours in tenure 1/1/03-1/1/05

EX: Exempt Properties Workshop	6/20/2006	90.0	20.00
ES: Specialized Assessments Workshop	6/22/2006	94.0	20.00

Completed 40 hours in tenure 1/1/05 – 1/1/07

C1: Course I: Certification for Assessors	12/3/2007	98.0	40.00
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Completed 40 hours in tenure 1/1/07 – 1/1/09

Missed 40 hours in tenure 1/1/09 – 1/1/11 – became non-current needs 40 hours to be current

Missed 40 hours in tenure 1/1/11 – 1/1/13 – needs 80 hours to be current

C5: Course V: Cost Approach to Value	06/03/2013	84.0	40.00
C4: Course IVB: Valuation of Rural Land	11/18/2013	88.0	40.00
C2: Course II: Income Approach to Value	03/31/2014	90.0	40.00
E3: Appraiser III Exam	06/24/2014	36.0	0.00
C1: Course I: Certification for Assessors	08/11/2014	96.0	40.00

Completed 160 hours in tenure 1/1/13 – 1/1/15 – current

E3: Appraiser III Exam	01/07/2015	44.0	0.00
C3: Course III: Valuation of Personal Property	05/11/2015	93.0	40.00
CV1: CAVEAT - Current Ad Valorem Edicts And Trends	05/19/2015		10.00
IZ: Review of The Income Approach to Value	09/02/2015	83.0	20.00
E3: Appraiser III Exam	10/01/2015	50.0	0.00
GSEM: GAAO SEMINAR 5 hours	10/19/2015		5.00
WB: WinGAP Basic Data Entry	01/25/2016	95.0	40.00
E3: Appraiser III Exam	03/30/2016	78.0	0.00
CV1: CAVEAT - Current Ad Valorem Edicts And Trends	05/17/2016		10.00
EX: Exempt Properties Workshop	11/07/2016	100.0	20.00
ES: Specialized Assessments Workshop	11/09/2016	100.0	20.00

Completed 165 hours in tenure 1/1/15 – 1/1/17

CV1: CAVEAT - Current Ad Valorem Edicts And Trends	05/23/2017		20.00
WGCR: WinGAP Conference Reports	09/20/2017		5.00
WGCONF: WinGAP Conference 5 Hours Training	09/22/2017		5.00
CV1: CAVEAT - Current Ad Valorem Edicts and Trends	05/15/2018		20.00

Completed 50 hours in tenure 1/1/17 – 1/1/19 - Current



Georgia Department of Revenue

Example # 4

Training Records
Appraiser #3
Became Appraiser 1/8/11

Class	Date	Score	Credit Earned
C1: Course I: Certification for Assessors	03/11/2010	72.0	40.00
CA: Course IA: Assessment Fundamentals for Appraisers	10/27/2010	80.0	40.00
E1: Appraiser I Exam	01/08/2011	72.0	0.00
C5: Course V: Cost Approach to Value	03/23/2011	88.0	40.00
E1: Appraiser I Exam	06/25/2011	80.0	0.00
E2: Appraiser II Exam	06/25/2011	84.0	0.00
C3: Course III: Valuation of Personal Property	10/12/2012	80.0	40.00
Completed 80 hours training in first tenure (1/8/11-1/8/13)			
C2: Course II: Income Approach to Value	01/11/2014	72.0	40.00
Completed 40 hours training in second tenure (1/8/13-1/8/15)			
E3: Appraiser III Exam	03/31/2016	78.0	0.00
CL: Course IVA: Valuation of Urban Land	08/15/2016	94.0	40.0
E3: Appraiser III Exam	12/08/2016	74.0	0.00
Completed 40 hours training in third tenure (1/8/15-1/8/17)			

C2: Course II: Income Approach to Value	02/06/2017		
C6: Course VI: Management Development	02/06/2017	60.0	0.00
APD: APM – Digest Review Procedures	04/11/2017		
E3: Appraiser III Exam	06/14/2017		
IZ: Review of The Income Approach to Value	08/14/2017	92.0	20.00
E3: Appraiser III Exam	08/17/2017	72.0	0.00

Completed 20 hours training in fourth tenure (1/8/17-1/8/19) – Needs 20 hours

DRVT: Deed Research Virtual Training	09/30/2020	74.0	20.00
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Completed 20 hours training for fifth tenure (1/8/19-1/8/21) – Needs 40 hours to be current

Appraiser # 3 became noncurrent during the fourth tenure. Appraiser is not current - needs 40 hours
Needs additional 40 hours between by 1/8/23.